REMARKS

Claims 28-54 were examined and reported in the Office Action. Claims 28-54 were rejected. Claims 28-54 remain.

Applicant requests reconsideration of the application in view of the following remarks.

I. 35 U.S.C. §102

It is asserted in the Office Action that claims 28-54 are rejected under 35 U.S.C. §102(b) as being anticipated by U. S. Patent No. 5,390,113 issued to Sampson ("Sampson"). Applicant respectfully traverses the aforementioned rejection for the following reasons.

According to MPEP §2131,

> "'[a] claim is anticipated only if each and every element as set forth in the claim is found, either expressly or inherently described, in a single prior art reference.' (Verdegaal Bros. v. Union Oil Co. of California, 814 F.2d 628, 631, 2 USPQ2d 1051, 1053 (Fed. Cir. 1987)). 'The identical invention must be shown in as complete detail as is contained in the ... claim.' (Richardson v. Suzuki Motor Co., 868 F.2d 1226, 1236, 9 USPQ2d 1913, 1920 (Fed. Cir. 1989)). The elements must be arranged as required by the claim, but this is not an ipsissimis verbis test, i.e., identity of terminology is not required. (In re Bond, 910 F.2d 831, 15 USPQ2d 1566 (Fed. Cir. 1990))."

Applicant's claim 1 contains the limitations of

> [a] method of recording and processing data concerning business transactions a computer system having at least one processing unit, at least one storage unit, input means and output means and data communication means which couple the input and output means and the units of the computer system to one another, wherein the data concerning a business transaction specify its type and time and values of the business transaction which are associated with this time

and indicate changes, and associated with each business transaction are predetermined accounts in which the values of the business transaction should effect a corresponding change in account values, wherein at least one ledger structure is provided which has a store structure for ordered storage of book data sets, each book data set being associated with a business transaction, wherein each book data set has associated with it a record identifier which unambiguously characterises the ledger structure and the book data set in the ledger structure, and each book data set has an account identifier, wherein the account identifier identifies at least two selected accounts which depend upon the type of business transaction, one of the at least two selected accounts being a book account with which the ledger structure is associated, and the further of the at least two selected accounts being cross-accounts associated with the book account, wherein for each account an account object is formed, each account object having an identifier data structure and a store structure for ordered storage of partial entry data sets, and each partial entry data set of the store structure contains the record identifier of a book data set associated with it as well as at least one value of a business transaction which should effect a corresponding change of account values, wherein in the recording of data concerning a business transaction the following steps are carried out: (a) selecting a ledger structure, account object of a book account with which the selected ledger structure is associated, and at least one account object of a cross-account as a function of the type of business transaction, and reading in of the data concerning the business transaction; (b) generating a book data set and at least two partial entry data sets from the read-in data and storing the book data set in order the selected ledger structure; (c) sending the at least two partial entry data sets to the corresponding account objects of the book account and of the cross-account or the cross-accounts, the partial entry sets containing the values of the business transaction which should effect corresponding changes of account values; and (d) receiving the partial entry data sets in the account objects and storing the partial entry data sets order in the corresponding store structures.

Sampson teaches a completely different type of bookkeeping from Applicant's claimed invention. The only identical features of Sampson and the Applicant's claimed

invention are features that are present in nearly all electronic bookkeeping systems and that form the very nature of bookkeeping.

Sampson discloses a matrix type method of bookkeeping, where the first journal entries are read from a data source. The journal entries are analyzed in order to determine the effected account numbers and whether the accounts are debiting or crediting. All journal entries are sorted according to the effected account numbers and whether the accounts are debited or credited. The values of each journal entry that are of the same type are added in a field of a sparse matrix that is called the design (see Sampson, column 10, lines 3 – 19, column 11, lines 24 - 43). It is essential in Sampson that the values (e.g. dollar values) of the entries of the journal are directly summed up in matrix cells corresponding to the type of the journal entry (e.g. the effected accounts and the type of effect) without creating a ledger structure (see Sampson, column 3, lines 30-32, column 6, lines 27 - 32). Further, Sampson discloses reduction of data traffic (Sampson, column 6, lines 57 - 59).

Distinguishable, Applicant's claimed invention includes a method of recording and processing data concerning business transactions in a computer system in order to facilitate a quicker creation of analyses. Applicant's claimed invention uses increased power by allowing an increase in the message traffic between account objects in order to facilitate contemporaneous updating and high speed in the creation and output of analyses (see Applicant's specification, last paragraph on page 7). The increase in traffic is distinguishable from Sampson as Applicant's claimed invention increases the traffic by generating a book data set and at least two partial entry data sets from the read-in data and by sending the at least two partial entry data sets to the corresponding account objects (see claim 28, steps b and c).

Although the usual business transaction and the book data set is associated with at least two affected accounts, each partial entry data set only comprises values that effect a change in one associated account. For instance, the information of a business transaction or a book data set that usually relates to an account and a cross-account is divided into two partial entry data sets, where each partial entry data set comprises the

information for one account. This is clearly distinguishable from the teaching of Sampson. In particular, Sampson does not teach the creation or generation of a book data set and at least two partial entry data sets from the read-in data (see Applicant's claim 28, step b) and it does not teach the sending of partial entry data sets to corresponding account objects (see Applicant's claim 28, step c).

It is asserted in the Office Action that book data sets may be interpreted as charts of accounts and partial entry data sets can be interpreted as journal entries. The journal entries of Sampson, however, cannot be considered as partial entry data sets within the meaning of the Applicant's claimed invention. In Sampson, the journal entries comprise account numbers of all affected accounts of one transaction, e.g. two, three or four accounts (Sampson, Figures 3a, 3b and 3c). In contrast, the partial entry data sets of the Applicant's claimed invention are sent to corresponding account objects, where an account object is associated with only one account (i.e., not to two or more accounts).

Further, as acknowledged in the Office Action in the second paragraph on page 2 (which refers to the second paragraph of claim 28), the "data concerning a business transaction" can be considered as corresponding to a journal entry as discussed in column 5, lines 9 - 19 of Sampson. It is asserted in the next paragraph of the Office Action that Sampson discloses a ledger structure as in Applicant's claim 28. Applicant respectfully disagrees. Sampson eliminates the ledger that is necessary in the prior art. (See Sampson, column 3, lines 30 – 32). If the ledger structure of claim 28 is deemed to correspond to the accounting journal in Sampson, it follows that an accounting journal entry corresponds to a book data set. This interpretation is more in line with the corresponding contents of the journal entries of Sampson and the book data sets. Both, the journal entry of Sampson and the book data set of Applicant's claimed invention comprise an account identifier identifying at least two selected accounts that depend upon the type of the business transaction. Both, the book data set and the journal entry correspond to a business transaction associated with a time.

If the information contained in the book data set of Applicant's claimed invention corresponds to the information contained in the journal entry of Sampson, a partial entry data set within the meaning of claim 28 cannot be at the same time interpreted as journal entries as it is asserted in the Office Action (see Office Action, second paragraph, page 3). Sampson does not teach, disclose or suggest any data structure corresponding to the partial entry data set as asserted in claim 28.

Moreover, Sampson stores all information contained in the journal entry in only one corresponding field of the sparse matrix, i.e. in only one corresponding journal entry design. That means that all information of one business transaction is stored in one matrix field (or added to a matrix field) corresponding to the type of transaction. Sampson does not disclose generating multiple structures (i.e. a book data set and two partial entry data sets) from the data of one business transaction. Distinguishable, Applicant's claimed invention generates, from the data of a business transaction, a book data set and at least two partial entry data sets, where the partial entry data sets are sent to corresponding account objects. These features are not taught, disclosed or suggested by Sampson.

Sampson does not teach, disclose or suggest

> effect a corresponding change in account values, wherein at least one ledger structure is provided which has a store structure for ordered storage of book data sets, each book data set being associated with a business transaction, wherein each book data set has associated with it a record identifier which unambiguously characterises the ledger structure and the book data set in the ledger structure, ... each partial entry data set of the store structure contains the record identifier of a book data set associated with it as well as at least one value of a business transaction which should effect a corresponding change of account values, ... (b) generating a book data set and at least two partial entry data sets from the read-in data and storing the book data set in order the selected ledger structure; (c) sending the at least two partial entry data sets to the corresponding account objects of the book account and of the cross-account or the cross-accounts, the partial entry sets containing the values of the business transaction which should effect corresponding changes of account values; ...

Therefore, since Sampson does not disclose, teach or suggest all of Applicant's claim 28 limitations, Applicant respectfully asserts that a *prima facie* rejection under 35 U.S.C. § 102(b) has not been adequately set forth relative to Sampson. Thus, Applicant's claim 28 is not anticipated by Sampson. Additionally, the claims that directly or indirectly depend on claim 28, namely claims 29-54, are also not anticipated by Sampson for the same reason.

Accordingly, withdrawal of the 35 U.S.C. §102(b) rejection for claims 28-54 is respectfully requested.

CONCLUSION

In view of the foregoing, it is believed that all claims now pending, namely 28-54, patentably define the subject invention over the prior art of record and are in condition for allowance and such action is earnestly solicited at the earliest possible date.

If necessary, the Commissioner is hereby authorized in this, concurrent and future replies, to charge payment or credit any overpayment to Deposit Account No. 02-2666 for any additional fees required under 37 C.F.R. §§ 1.16 or 1.17, particularly extension of time fees.

Respectfully submitted,
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Dated: November 10, 2005

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I hereby certify that this correspondence is being deposited with the United States Postal Service as First Class Mail with sufficient postage in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P. O. Box 1450, Alexandria, Virginia 22313-1450 on November 10, 2005.

Jean Svoboda